

# Exhibit S (Redacted)

**SEWARD & KISSEL LLP**

ONE BATTERY PARK PLAZA  
NEW YORK, NEW YORK 10004

HUME R. STEYER  
PARTNER  
(212) 574-1555  
steyer@sewkis.com

TELEPHONE: (212) 574-1200  
FACSIMILE: (212) 480-8421  
WWW.SEWKIS.COM

901 K STREET, NW  
WASHINGTON, DC 20001  
TELEPHONE: (202) 737-8833  
FACSIMILE: (202) 737-5184

October 7, 2019

The Honorable Nicholas G. Garaufis  
United States District Court  
Eastern District of New York

Dear Judge Garaufis:

Re: Michael L. Cohen

I have been a member of the bar of the State of New York since 1979; and I am the head of the Trust and Estates Department of Seward & Kissel, LLP, One Battery Park Plaza, New York, NY 10004. I have known Michael Cohen for almost 15 years, having acted as his personal family lawyer since 2005.

I have also, during that period, become a personal friend of Michael. I am well acquainted with Michael, with his wife Marisol, and with their three children [REDACTED] (approximately ages 18, 15, and 12, respectively).

In all of my dealings with Michael (which, it goes without saying, have for a protracted interval been conducted in an exceedingly stressful time for him and his family), I have found him to be, without exception or deviation, a remarkably truthful and honorable man. On a trivial level, he has been scrupulously careful and prompt in discharging his obligations, and he has dealt with every counter-party (including me, as Trustee for his children) in a considerate, straightforward and honest manner.

I have also observed in his dealings with others – including people who are not members of his family and who in some cases caused him considerable grief – a spirit of generosity and tolerance which, to my mind, bespeaks a mature and principled character.

[REDACTED]

[REDACTED]

In working with Michael all these years, I have been repeatedly struck by his abiding sense of fairness and his attention to detail. When I first started working with him, I put these qualities down to the fact that his father is a lawyer in Waldoboro, Maine. With deeper acquaintance, I came to understand that they are merely a reflection of Michael's own personality and his innate sense of what is right.

It is a source of sorrow for me personally that Michael's career has been derailed by his legal problems. He has always struck me as an unlikely person to have such problems. But these problems have in no way shaken my admiration and respect for Michael as a decent, thoughtful and honorable person.

Respectfully submitted,

  
Hume R. Steyer

HRS:pb